

**IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

GARY ATKINSON,	:	
	:	
<i>Plaintiff,</i>	:	CIVIL ACTION
v.	:	No. 21-4111
	:	
INTERNAL REVENUE SERVICE	:	
PHILADELPHIA BRANCH,	:	
	:	
<i>Defendant.</i>	:	

ORDER

AND NOW, on this **9th** day of **August 2022**, upon consideration of Defendant's partial Motion to Dismiss for lack of subject matter jurisdiction (ECF No. 21), it is hereby **ORDERED** that the Motion is **GRANTED**. Accordingly, Plaintiff's refund claim for the tax year 2021 is **DISMISSED WITHOUT PREJUDICE** due to sovereign immunity.

Furthermore, Defendant must Answer the remaining claim for tax year 2020 on or before **August 23, 2022**.

Plaintiff has an opportunity to amend its complaint regarding the refund claim for tax year 2021 to remedy the jurisdictional defect on or before **August 30, 2022**.

BY THE COURT:

/s/ Chad F. Kenney
CHAD F. KENNEY, JUDGE

